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JEFFREY M. GLOTZER, P.A

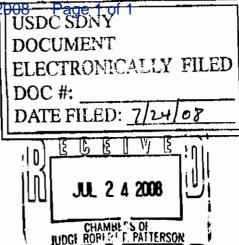
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July 24, 2008

VIA FACSIMILE ONLY-(212)805-7917

Honorable Robert P. Patterson United States District Judge Southern District of New York Daniel Patrick Moynihan United States Courthouse 500 Pearl Street, Room 2550 New York, New York 10007



MEMO ENDORSED

RE: 972 Irrevocable Trust, et al v. Michael Luing, et al. Case No.: 08-clv-4907-RPP-HP

Dear Honorable Judge Patterson:

The Court was gracious enough to grant Defendants an extension of time until July 25, 2008 in which to file a Reply Memorandum to their Motion to Dismiss Plaintiff's Amended Complaint in Part or in the Alternative, Motion to Transfer Venue to the Southern District of Florida. At this time, Defendants respectfully request an additional extension of time until August 4, 2008 in which to file a Reply Memorandum to their Motion to Dismiss Plaintiff's Amended Complaint in Part or in the Alternative, Motion to Transfer Venue to the Southern District of Florida. Counsel for Plaintiff's have consented to this application as the parties have agreed to the material terms of a global settlement. We are currently in the process of drafting a settlement agreement and related documents as well as working out a few minor points, which we are optimistic will be resolved without Court intervention.

Thank you for your consideration.

JMG

cc: Joel Schneck, Esq.(via electronic mail)